

# IRS News Release

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## **IRS Reminds Small Tax-Exempt Organizations of the First Filing Date for the e-Postcard Electronic Notice**

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WASHINGTON — The Internal Revenue Service today reminded small tax-exempt organizations of their new annual electronic filing requirement as the first filing deadline of May 15 approaches. Organizations can file by going to the [appropriate page](#) on [IRS.gov](http://irs.gov).

Beginning this year, most organizations whose gross receipts are normally \$25,000 or less must file Form 990-N, also known as the e-Postcard. Previously these small organizations did not have an annual filing requirement.

“The e-Postcard is fast and easy. An organization just quickly answers a few questions online,” said Steven T. Miller, Commissioner of the Tax Exempt and Government Entities Division of the IRS. “It’s free, totally paperless and will help ensure integrity and transparency in the tax-exempt community.”

The first e-Postcards are due by May 15, 2008, from small tax-exempt organizations whose tax year ended on December 31, 2007. For organizations with a tax year that ends after December 31, 2007, the e-Postcard is due by the 15th day of the 5th month after the close of their tax year.

It is important for small organizations to file the e-Postcard because, under the Pension Protection Act of 2006, if an organization fails to file for three consecutive years it will lose its tax-exempt status.

Some organizations do not have to file including organizations that are part of a group return, as well as churches, their integrated auxiliaries and conventions or associations of churches.

### Related links:

- [E-file overview](#)
- [Frequently Asked Questions](#)
- [Charities & Non-profits page](#)